



CLAIRE C. McCASKILL
Missouri State Auditor

To the County Commission
and
Officeholders of Schuyler County, Missouri

The State Auditor's Office through the State Office of Administration, Division of Purchasing, contracted the audit services of Schuyler County, Missouri, for the two years ended December 31, 2000. A copy of this audit which was performed by Arthur White & Associates, L.L.C., Certified Public Accountants, is attached.

Claire C. McCaskill
State Auditor

Report No. 2001-78
August 31, 2001



CLAIRE C. McCASKILL
Missouri State Auditor

Arthur White & Associates, L.L.C., Certified Public Accountants, performed the audit of Schuyler County for the two years ended December 31, 2000 (Report No. 2001-78). On October 8, 2001, he issued a correction to page 30 of the audit report. The attached reflects the correction.

ARTHUR WHITE & ASSOCIATES, L.L.C.

CERTIFIED PUBLIC ACCOUNTANTS

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St. Joseph, Missouri
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INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

May 15, 2001

Missouri State Auditor's Office
Jefferson City, Missouri

Compliance

We have audited the compliance of Schuyler County, Missouri (County), with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to its major federal programs for the year ended December 31, 1999. The County's major federal programs are identified in the summary of auditors' results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

We conducted our audit of compliance in accordance with generally accepted auditing standards; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the County's compliance with those requirements.

In our opinion, Schuyler County, Missouri, complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the years ended December 31, 1999 and 2000.

Internal Control Over Compliance

The management of Schuyler County, Missouri, is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on the internal control over compliance in accordance with OMB Circular A-133.

Missouri State Auditor's Office
Jefferson City, Missouri
May 15, 2001

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with the applicable requirements of laws, regulations, contracts, and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

This report is intended for the information of the management of Schuyler County, Missouri; the Missouri State Auditor's office; federal awarding agencies and pass-through entities; and other applicable government officials, and is not intended to be and should not be used by anyone other than these specified parties.

Original Signed By Auditor

ARTHUR WHITE & ASSOCIATES, L.L.C.

**SCHUYLER COUNTY, MISSOURI
DECEMBER 31, 2000 AND 1999**

SCHUYLER COUNTY, MISSOURI

TABLE OF CONTENTS

<u>FINANCIAL SECTION</u>		<u>Page</u>
Independent Auditors' Reports:		
	Financial Statements and Supplementary Schedules of Expenditures of Federal Awards	1
	Compliance and on Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance With <i>Government Auditing Standards</i>	2
Financial Statements:		
<u>Exhibit</u>	<u>Description</u>	
A-1	Statement of Receipts, Disbursements, and Changes in Cash – Various Funds Year Ended December 31, 2000	3
A-2	Year Ended December 31, 1999	4
B	<u>General Revenue Fund</u> Comparative Statements of Receipts, Disbursements, and Changes in Cash – Budget and Actual, Years Ended December 31, 2000 and 1999	5
C	<u>Special Road and Bridge Fund</u> Comparative Statements of Receipts, Disbursements, and Changes in Cash – Budget and Actual, Years Ended December 31, 2000 and 1999	6
D	<u>Assessment Fund</u> Comparative Statements of Receipts, Disbursements, and Changes in Cash – Budget and Actual, Years Ended December 31, 2000 and 1999	7
E	<u>Law Enforcement Training Fund</u> Comparative Statements of Receipts, Disbursements, and Changes in Cash – Budget and Actual, Years Ended December 31, 2000 and 1999	8
F	<u>Prosecuting Attorney Training Fund</u> Comparative Statements of Receipts, Disbursements, and Changes in Cash – Budget and Actual, Years Ended December 31, 2000 and 1999	9
G	<u>Health Department Fund</u> Comparative Statements of Receipts, Disbursements, and Changes in Cash – Budget and Actual, Years Ended December 31, 2000 and 1999	10
H	<u>Sales Tax Trust Fund</u> Comparative Statements of Receipts, Disbursements, and Changes in Cash – Budget and Actual, Years Ended December 31, 2000 and 1999	11

SCHUYLER COUNTY, MISSOURI

TABLE OF CONTENTS

FINANCIAL SECTION		Page
<hr/>		
Financial Statements:		
<u>Exhibit</u>	<u>Description</u>	
I	<u>Recording Fund</u> Comparative Statements of Receipts, Disbursements, and Changes in Cash – Budget and Actual, Years Ended December 31, 2000 and 1999	12
J	<u>Prosecuting Attorney Bad Check Fund</u> Comparative Statements of Receipts, Disbursements, and Changes in Cash – Budget and Actual, Years Ended December 31, 2000 and 1999	13
K	<u>Law Sales Tax Fund</u> Comparative Statements of Receipts, Disbursements, and Changes in Cash – Budget and Actual, Years Ended December 31, 2000 and 1999	14
L	<u>C.O.P.S. Fund</u> Comparative Statements of Receipts, Disbursements, and Changes in Cash – Budget and Actual, Years Ended December 31, 2000 and 1999	15
M	<u>Senior Citizen Fund</u> Comparative Statements of Receipts, Disbursements, and Changes in Cash – Budget and Actual, Years Ended December 31, 2000 and 1999	16
N	<u>Law Library Fund</u> Comparative Statements of Receipts, Disbursements, and Changes in Cash – Budget and Actual, Years Ended December 31, 2000 and 1999	17
O	<u>Circuit Clerk Interest Fund</u> Comparative Statements of Receipts, Disbursements, and Changes in Cash – Budget and Actual, Years Ended December 31, 2000 and 1999	18
P	<u>Civil Services Fund</u> Comparative Statements of Receipts, Disbursements, and Changes in Cash – Budget and Actual, Years Ended December 31, 2000 and 1999	19
Q	<u>Surplus Land Fund</u> Comparative Statements of Receipts, Disbursements, and Changes in Cash – Budget and Actual, Years Ended December 31, 2000 and 1999	20
R	<u>Domestic Violence Fund</u> Comparative Statements of Receipts, Disbursements, and Changes in Cash – Budget and Actual, Years Ended December 31, 2000 and 1999	21

SCHUYLER COUNTY, MISSOURI

TABLE OF CONTENTS

<u>FINANCIAL SECTION</u>		<u>Page</u>
Financial Statements:		
<u>Exhibit</u>	<u>Description</u>	
S	<u>Associate Judge Interest Fund</u> Comparative Statements of Receipts, Disbursements, and Changes in Cash – Budget and Actual, Years Ended December 31, 2000 and 1999	22
T	<u>Drug and Crime Fund</u> Statement of Receipts, Disbursements, and Changes in Cash – Budget and Actual, Year Ended December 31, 1999	23
U	<u>Schuyler County Law Fund</u> Statement of Receipts, Disbursements, and Changes in Cash – Budget and Actual, Year Ended December 31, 1999	24
V	<u>Unclaimed Fees Fund</u> Statement of Receipts, Disbursements, and Changes in Cash – Budget and Actual, Year Ended December 31, 2000	25
Notes to the Financial Statements		26-27
Supplementary Schedules:		
Schedules of Expenditures of Federal Awards, Years Ended December 31, 2000 and 1999		28
Notes to Supplementary Schedules		29
<u>FEDERAL AWARDS – SINGLE AUDIT SECTION</u>		
Independent Auditors' Report		
Compliance With Requirements Applicable to Each Major Program and Internal Control Over Compliance in Accordance With OMB Circular A-133		30
Schedule		
Schedule of Findings and Questioned Costs (Including Management's Plan for Corrective Action), Years Ended December 31, 2000 and 1999		31-32
Section I – Summary of Auditors' Results		31
Section II – Financial Statement Findings		32
<u>Number</u>		
00-1.	County Sales Tax	
Section III – Federal Awards Findings and Questioned Costs		32

SCHUYLER COUNTY, MISSOURI

TABLE OF CONTENTS

	<u>Page</u>
<u>FEDERAL AWARDS – SINGLE AUDIT SECTION</u>	
Follow-Up on Prior Audit Findings for an Audit of Financial Statements Performed In Accordance With <i>Government Auditing Standards</i>	33
Summary Schedule of Prior Audit Findings in Accordance With OMB Circular A-133	34

Independent Auditors' Report

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INDEPENDENT AUDITORS' REPORT ON THE FINANCIAL STATEMENTS AND SUPPLEMENTARY SCHEDULES EXPENDITURES OF FEDERAL AWARDS

May 15, 2001

Missouri State Auditor's Office
Jefferson City, Missouri

We have audited the accompanying special-purpose financial statements of various funds of Schuyler County, Missouri, as of and for the years ended December 31, 2000 and 1999, as identified in the table of contents. These special-purpose financial statements are the responsibility of Schuyler County, Missouri's management. Our responsibility is to express an opinion on these special-purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the special-purpose financial statements are free of material misstatements. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the special-purpose statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

The accompanying special-purpose financial statements were prepared for the purpose of presenting the receipts, disbursements, and changes in cash of various funds of Schuyler County, Missouri, and comparisons of such information with the corresponding budgeted information for various funds of the county and are not intended to be a complete presentation of the financial position and results of operations of those funds or of Schuyler County, Missouri.

In our opinion, the special-purpose financial statements referred to in the first paragraph present fairly, in all material respects, the receipts, disbursements, and changes in cash of various funds of Schuyler County, Missouri, and comparisons of such information with the corresponding budgeted information for various funds of Schuyler County, Missouri as of and for the years ended December 31, 2000 and 1999, in conformity with the comprehensive basis of accounting discussed in Note 1, which is a basis of accounting other than generally accepted accounting principles.

In accordance with *Government Auditing Standards*, we also have issued our report dated May 15, 2001, on our consideration of Schuyler County, Missouri's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grants.

The accompanying Schedules of Expenditures of Federal Awards are presented for purposes of additional analysis as required by U.S. Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and are not a required part of the special-purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the special-purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the special-purpose financial statements taken as a whole.

Original Signed by Auditor

ARTHUR WHITE & ASSOCIATES, L.L.C.

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INDEPENDENT AUDITORS' REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

May 15, 2001

Missouri State Auditor's Office
Jefferson City, Missouri

We have audited the special-purpose financial statements of various funds of Schuyler County, Missouri, as of and for the years ended December 31, 2000 and 1999, and have issued our report thereon dated May 15, 2001. That report expressed a qualified opinion on the special-purpose financial statements because Schuyler County, Missouri, prepares financial statements using the cash basis of accounting, which is a comprehensive basis of accounting other than generally accepted accounting principles. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the special-purpose financial statements of various funds of Schuyler County, Missouri, are free of material misstatement, we performed tests of Schuyler County, Missouri's compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance that are required to be reported under *Government Auditing Standards* and which are described in the accompanying Schedule of Findings and Questioned Costs as Finding number 00-1.

Internal Control Over Financial Reporting

In planning and performing our audit of the special-purpose financial statements of various fund of Schuyler County, Missouri, we considered Schuyler County, Missouri's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the special-purpose financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the special-purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

This report is intended for the information of the management of Schuyler County, Missouri, the Missouri State Auditor's office, federal awarding agencies and pass-through entities, and other applicable government officials, and is not intended to be and should not be used by anyone other than these specified parties.

Original Signed by Auditor
ARTHUR WHITE & ASSOCIATES, L.L.C.

Financial Statements

Exhibit A-1

SCHUYLER COUNTY, MISSOURI
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - VARIOUS FUNDS
YEAR ENDED DECEMBER 31, 2000

Fund	Cash, January 1	Receipts	Disbursements	Cash, December 31
General Revenue Fund	\$ 258,343	\$ 337,034	\$ 351,886	\$ 243,491
Special Road and Bridge Fund	284,416	523,363	544,469	263,310
Assessment Fund	910	40,209	37,294	3,825
Law Enforcement Training Fund	1,207	1,843	909	2,141
Prosecuting Attorney Training Fund	145	280	392	33
Health Department Fund	32,623	341,736	311,941	62,418
Sales Tax Trust Fund	129,805	126,521	131,540	124,786
Recording Fund	2,402	1,672	2,330	1,744
Prosecuting Attorney Bad Check Fund	5,594	3,337	2,639	6,292
Law Sales Tax Fund	-	221,728	219,978	1,750
Senior Citizen Fund	6,274	16,264	19,255	3,283
Law Library Fund	214	1,920	1,609	525
Circuit Clerk Interest Fund	3,403	1,204	2,129	2,478
Civil Service Fund	2,486	3,863	5,696	653
Surplus Land Fund	721	45	-	766
Domestic Violence Fund	15	190	-	205
Associate Judge Interest Fund	872	247	106	1,013
Unclaimed Fees Fund	-	149	-	149
Total	\$ 729,430	\$ 1,621,605	\$ 1,632,173	\$ 718,862

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit A-2

SCHUYLER COUNTY, MISSOURI
 STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - VARIOUS FUNDS
 YEAR ENDED DECEMBER 31, 1999

Fund	Cash, January 1	Receipts	Disbursements	Cash, December 31
General Revenue Fund	\$ 281,653	\$ 553,559	\$ 576,869	\$ 258,343
Special Road and Bridge Fund	174,131	735,977	625,692	284,416
Assessment Fund	23	40,839	39,952	910
Law Enforcement Training Fund	955	2,121	1,869	1,207
Prosecuting Attorney Training Fund	562	370	787	145
Health Department Fund	253,823	304,755	525,955	32,623
Sales Tax Trust Fund	127,559	129,806	127,560	129,805
Recording Fund	7,058	1,967	6,623	2,402
Prosecuting Attorney Bad Check Fund	4,230	4,144	2,780	5,594
Law Sales Tax Fund	-	195,742	195,742	-
C.O.P.S.	-	33,627	33,627	-
Senior Citizen Fund	4,370	16,745	14,841	6,274
Law Library Fund	350	1,330	1,466	214
Circuit Clerk Interest Fund	2,283	1,503	383	3,403
Civil Service Fund	4,133	4,531	6,178	2,486
Surplus Land Fund	-	721	-	721
Domestic Violence Fund	-	15	-	15
Associate Judge Interest Fund	842	249	219	872
Drug & Crime Fund	377	-	377	-
Schuyler County Law Fund	3,254	-	3,254	-
Total	<u>\$ 865,603</u>	<u>\$ 2,028,001</u>	<u>\$ 2,164,174</u>	<u>\$ 729,430</u>

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit B

SCHUYLER COUNTY, MISSOURI

COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
GENERAL REVENUE FUND

	Year Ended December 31,					
	2000			1999		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Property taxes	\$ 90,400	\$ 89,033	\$ (1,367)	\$ 87,430	\$ 92,098	\$ 4,668
Sales taxes	120,000	120,382	382	102,000	107,714	5,714
Intergovernmental	4,975	13,107	8,132	185,759	212,107	26,348
Charges for services	66,500	63,355	(3,145)	79,800	88,804	9,004
Interest	20,000	11,810	(8,190)	10,000	20,196	10,196
Other	10,500	13,154	2,654	12,300	15,023	2,723
Transfers in	32,085	26,193	(5,892)	48,833	17,617	(31,216)
Total Receipts	344,460	337,034	(7,426)	526,122	553,559	27,437
DISBURSEMENTS						
County Commission	47,344	46,853	491	47,333	46,724	609
County Clerk	41,492	39,262	2,230	41,070	39,165	1,905
Elections	22,000	21,903	97	12,000	-	12,000
Buildings and grounds	59,956	57,344	2,612	177,585	188,491	(10,906)
Employee fringe benefits	12,500	12,125	375	32,000	23,789	8,211
County Treasurer	17,509	17,045	464	17,509	17,488	21
County Collector	38,260	36,808	1,452	37,839	36,722	1,117
Circuit Clerk	4,200	3,254	946	5,200	3,972	1,228
Associate Circuit Court	3,550	3,550	-	4,750	1,597	3,153
Associate Circuit (Probate)	500	180	320	575	56	519
Court administration	7,123	5,336	1,787	17,023	3,393	13,630
Public Administrator	6,550	6,483	67	6,550	6,240	310
Public health and welfare services	9,090	6,862	2,228	9,117	7,076	2,041
General	49,210	42,420	6,790	117,737	99,178	18,559
Transfers out	101,073	52,461	48,612	124,522	100,391	24,131
Emergency Fund	12,611	-	12,611	18,820	344	18,476
Adjustment	-	-	-	-	2,243	(2,243)
Total Disbursements	432,968	351,886	81,082	669,630	576,869	92,761
RECEIPTS OVER (UNDER) DISBURSEMENTS	(88,508)	(14,852)	73,656	(143,508)	(23,310)	120,198
CASH, JANUARY 1	258,343	258,343	-	281,653	281,653	-
CASH, DECEMBER 31	\$ 169,835	\$ 243,491	\$ 73,656	\$ 138,145	\$ 258,343	\$ 120,198

The accompanying Notes to the Financial Statements are an integral part of these statements.

Exhibit C

SCHUYLER COUNTY, MISSOURI
 COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
 SPECIAL ROAD AND BRIDGE FUND

	Year Ended December 31,					
	2000			1999		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Property taxes	\$ 202,260	\$ 199,262	\$ (2,998)	\$ 190,260	\$ 202,592	\$ 12,332
Intergovernmental	568,973	289,554	(279,419)	791,860	491,820	(300,040)
Charges for services	14,000	15,126	1,126	13,500	14,905	1,405
Interest	11,000	15,392	4,392	9,900	11,915	2,015
Other	2,200	4,029	1,829	12,000	14,745	2,745
Total Receipts	798,433	523,363	(275,070)	1,017,520	735,977	(281,543)
DISBURSEMENTS						
Salaries	175,000	157,300	17,700	175,500	148,135	27,365
Employee fringe benefits	26,000	19,733	6,267	26,000	13,169	12,831
Supplies	39,000	33,978	5,022	43,000	23,565	19,435
Insurance	10,000	8,529	1,471	10,000	8,058	1,942
Road and bridge materials	265,500	178,700	86,800	144,000	50,683	93,317
Equipment repairs	29,000	33,036	(4,036)	29,000	24,596	4,404
Construction, repair, and maintenance	288,973	1,000	287,973	515,000	188,186	326,814
Rentals	15,000	3,780	11,220	15,000	5,180	9,820
Equipment purchases	83,500	57,680	25,820	136,391	109,707	26,684
Other	38,863	34,940	3,923	41,403	37,068	4,335
Transfers out	28,585	15,793	12,792	29,319	17,345	11,974
Total Disbursements	999,421	544,469	454,952	1,164,613	625,692	538,921
RECEIPTS OVER (UNDER) DISBURSEMENTS	(200,988)	(21,106)	179,882	(147,093)	110,285	257,378
CASH, JANUARY 1	284,416	284,416	-	174,131	174,131	-
CASH, DECEMBER 31	\$ 83,428	\$ 263,310	\$ 179,882	\$ 27,038	\$ 284,416	\$ 257,378

The accompanying Notes to the Financial Statements are an integral part of these statements.

Exhibit D

SCHUYLER COUNTY, MISSOURI

COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
ASSESSMENT FUND

	Year Ended December 31,					
	2000			1999		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Intergovernmental	\$ 40,941	\$ 38,604	\$ (2,337)	\$ 39,078	\$ 38,738	\$ (340)
Charges for services	1,000	744	(256)	820	920	100
Interest	300	584	284	250	315	65
Other	400	277	(123)	160	408	248
Transfers in	821	-	(821)	3,480	458	(3,022)
Total Receipts	43,462	40,209	(3,253)	43,788	40,839	(2,949)
DISBURSEMENTS						
Assessor	43,462	37,294	6,168	43,788	39,952	3,836
Total Disbursements	43,462	37,294	6,168	43,788	39,952	3,836
RECEIPTS OVER (UNDER) DISBURSEMENTS	-	2,915	2,915	-	887	887
CASH, JANUARY 1	910	910	-	23	23	-
CASH, DECEMBER 31	\$ 910	\$ 3,825	\$ 2,915	\$ 23	\$ 910	\$ 887

The accompanying Notes to the Financial Statements are an integral part of these statements.

Exhibit E

SCHUYLER COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
LAW ENFORCEMENT TRAINING FUND

	Year Ended December 31,					
	2000			1999		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Intergovernmental	\$ 700	\$ 621	\$ (79)	\$ 450	\$ 638	\$ 188
Charges for services	1,500	1,119	(381)	1,250	1,478	228
Interest income		103	103		5	5
Total Receipts	2,200	1,843	(357)	1,700	2,121	421
DISBURSEMENTS						
Sheriff	3,407	909	2,498	2,400	1,869	531
Total Disbursements	3,407	909	2,498	2,400	1,869	531
RECEIPTS OVER (UNDER) DISBURSEMENTS	(1,207)	934	2,141	(700)	252	952
CASH, JANUARY 1	1,207	1,207	-	955	955	-
CASH, DECEMBER 31	\$ -	\$ 2,141	\$ 2,141	\$ 255	\$ 1,207	\$ 952

The accompanying Notes to the Financial Statements are an integral part of these statements.

Exhibit F

SCHUYLER COUNTY, MISSOURI

COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
PROSECUTING ATTORNEY TRAINING FUND

	Year Ended December 31,					
	2000			1999		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Charges for services	\$ 400	\$ 280	\$ (120)	\$ 400	\$ 370	\$ (30)
Total Receipts	400	280	(120)	400	370	(30)
DISBURSEMENTS						
Prosecuting Attorney	545	392	153	962	787	175
Total Disbursements	545	392	153	962	787	175
RECEIPTS OVER (UNDER) DISBURSEMENTS	(145)	(112)	33	(562)	(417)	145
CASH, JANUARY 1	145	145	-	562	562	-
CASH, DECEMBER 31	\$ -	\$ 33	\$ 33	\$ -	\$ 145	\$ 145

The accompanying Notes to the Financial Statements are an integral part of these statements.

Exhibit G

SCHUYLER COUNTY, MISSOURI

COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
HEALTH DEPARTMENT FUND

	Year Ended December 31,					
	2000			1999		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Property taxes	\$ 46,530	\$ 45,850	\$ (680)	\$ 44,750	\$ 46,935	\$ 2,185
Intergovernmental	243,429	264,498	21,069	239,793	218,307	(21,486)
Charges for services	24,500	22,947	(1,553)	18,832	25,922	7,090
Interest	200	2,794	2,594	7,000	9,097	2,097
Other	3,750	5,647	1,897	7,900	4,494	(3,406)
Total Receipts	318,409	341,736	23,327	318,275	304,755	(13,520)
DISBURSEMENTS						
Salaries	244,984	251,888	(6,904)	247,161	236,558	10,603
Building construction	-	-	-	-	210,768	(210,768)
Office expenditures	14,525	13,805	720	16,900	18,896	(1,996)
Equipment	19,900	16,391	3,509	12,550	13,564	(1,014)
Mileage and training	9,000	7,863	1,137	10,000	8,844	1,156
Other	30,000	21,894	8,106	31,664	37,289	(5,625)
Prior year adjustments increasing disbursements	-	100	(100)	-	36	(36)
Total Disbursements	318,409	311,941	6,468	318,275	525,955	(207,680)
RECEIPTS OVER (UNDER) DISBURSEMENTS	-	29,795	29,795	-	(221,200)	(221,200)
CASH, JANUARY 1	32,623	32,623	-	253,823	253,823	-
CASH, DECEMBER 31	\$ 32,623	\$ 62,418	\$ 29,795	\$ 253,823	\$ 32,623	\$ (221,200)

The accompanying Notes to the Financial Statements are an integral part of these statements.

Exhibit H

SCHUYLER COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
SALES TAX TRUST FUND

	Year Ended December 31,					
	2000			1999		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Sales tax	\$ 125,000	\$ 121,054	\$ (3,946)	\$ 120,000	\$ 124,429	\$ 4,429
Interest	5,000	5,467	467	3,600	5,377	1,777
Total Receipts	130,000	126,521	(3,479)	123,600	129,806	6,206
DISBURSEMENTS						
Road	131,540	131,540	-	126,315	126,315	-
Adjustment	-	-	-	-	1,245	(1,245)
Total Disbursements	131,540	131,540	-	126,315	127,560	-
RECEIPTS OVER (UNDER) DISBURSEMENTS	(1,540)	(5,019)	(3,479)	(2,715)	2,246	6,206
CASH, JANUARY 1	129,805	129,805	-	127,559	127,559	-
CASH, DECEMBER 31	\$ 128,265	\$ 124,786	\$ (3,479)	\$ 124,844	\$ 129,805	\$ 6,206

The accompanying Notes to the Financial Statements are an integral part of these statements.

Exhibit I

SCHUYLER COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
RECORDING FUND

	Year Ended December 31,					
	2000			1999		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Charge for services	\$ 1,400	\$ 1,580	\$ 180	\$ 1,400	\$ 1,758	\$ 358
Interest	200	92	(108)	200	209	9
Total Receipts	1,600	1,672	72	1,600	1,967	367
DISBURSEMENTS						
Recorder	4,002	2,330	1,672	7,000	6,623	377
Total Disbursements	4,002	2,330	1,672	7,000	6,623	377
RECEIPTS OVER (UNDER) DISBURSEMENTS	(2,402)	(658)	1,744	(5,400)	(4,656)	744
CASH, JANUARY 1	2,402	2,402	-	7,058	7,058	-
CASH, DECEMBER 31	\$ -	\$ 1,744	\$ 1,744	\$ 1,658	\$ 2,402	\$ 744

The accompanying Notes to the Financial Statements are an integral part of these statements.

Exhibit J

SCHUYLER COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
PROSECUTING ATTORNEY BAD CHECK FUND

	Year Ended December 31,					
	2000			1999		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Charges for Services	\$ 5,000	\$ 3,337	\$ (1,663)	\$ 4,000	\$ 4,144	\$ 144
Total Receipts	5,000	3,337	(1,663)	4,000	4,144	144
DISBURSEMENTS						
Prosecuting attorney	10,594	2,639	7955	7700	2,780	4920
Total Disbursements	10,594	2,639	7,955	7,700	2,780	4,920
RECEIPTS OVER (UNDER) DISBURSEMENTS	(5,594)	698	6,292	(3,700)	1,364	5,064
CASH, JANUARY 1	5,594	5,594	-	4,230	4,230	-
CASH, DECEMBER 31	\$ -	\$ 6,292	\$ 6,292	\$ 530	\$ 5,594	\$ 5,064

The accompanying Notes to the Financial Statements are an integral part of these statements.

Exhibit K

SCHUYLER COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
LAW SALES TAX FUND

	Year Ended December 31,					
	2000			1999		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Sales tax	\$ 120,000	\$ 120,690	\$ 690	\$ 115,000	\$ 124,427	\$ 9,427
Intergovernmental	12,126	15,192	3,066	-	-	-
Charges for service	24,250	31,830	7,580	-	-	-
Interest	-	148	148	-	125	125
Other revenues	-	1,407	1,407	-	573	573
Transfers in	100,252	52,461	(47,791)	90,753	70,617	(20,136)
Total Receipts	256,628	221,728	(34,900)	205,753	195,742	(10,011)
DISBURSEMENTS						
Sheriff	105,484	100,091	5,393	81,698	79,453	2,245
Jail	57,240	55,400	1,840	58,386	55,041	3,345
Prosecuting Attorney	41,482	40,959	523	41,233	40,886	347
Juvenile office	10,150	4,196	5,954	13,376	13,661	(285)
Fringe benefits	25,500	14,806	10,694	-	-	-
C.O.P.S. Grant	5,062	-	5,062	-	-	-
Coroner	11,710	4,526	7,184	11,060	6,701	4,359
Total Disbursements	256,628	219,978	36,650	205,753	195,742	10,011
RECEIPTS OVER (UNDER) DISBURSEMENTS	-	1,750	1,750	-	-	-
CASH, JANUARY 1	-	-	-	-	-	-
CASH, DECEMBER 31	\$ -	\$ 1,750	\$ 1,750	\$ -	\$ -	\$ -

The accompanying Notes to the Financial Statements are an integral part of these statements.

Exhibit L

SCHUYLER COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
C.O.P.S.

	Year Ended December 31,					
	2000			1999		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Transfers in	\$ 33,627	\$ -	\$ (33,627)	\$ 30,290	\$ 33,627	\$ 3,337
Total Receipts	33,627	-	(33,627)	30,290	33,627	3,337
DISBURSEMENTS						
Sheriff	-	-	-	30,290	33,627	(3,337)
Total Disbursements	-	-	-	30,290	33,627	(3,337)
RECEIPTS OVER (UNDER) DISBURSEMENTS	33,627	-	(33,627)	-	-	-
CASH, JANUARY 1	-	-	-	-	-	-
CASH, DECEMBER 31	\$ 33,627	\$ -	\$ (33,627)	\$ -	\$ -	\$ -

The accompanying Notes to the Financial Statements are an integral part of these statements.

Exhibit M

SCHUYLER COUNTY, MISSOURI

COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
SENIOR CITIZEN FUND

	Year Ended December 31,					
	2000			1999		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Property taxes	\$ 15,840	\$ 15,944	\$ 104	\$ 15,000	\$ 16,333	\$ 1,333
Intergovernmental revenues	70	79	9	-	74	74
Interest income	300	241	(59)	-	338	338
Total Receipts	16,210	16,264	54	15,000	16,745	1,745
DISBURSEMENTS						
Senior Center	15,000	15,000	-	11,000	12,000	(1,000)
Oats	4,500	4,222	278	4,500	1,998	2,502
Miscellaneous	2,984	33	2,951	4,170	843	3,327
Total Disbursements	22,484	19,255	3,229	19,670	14,841	4,829
RECEIPTS OVER (UNDER) DISBURSEMENTS	(6,274)	(2,991)	3,283	(4,670)	1,904	6,574
CASH, JANUARY 1	6,274	6,274	-	4,370	4,370	-
CASH, DECEMBER 31	\$ -	\$ 3,283	\$ 3,283	\$ (300)	\$ 6,274	\$ 6,574

The accompanying Notes to the Financial Statements are an integral part of these statements.

Exhibit N

SCHUYLER COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
LAW LIBRARY FUND

	Year Ended December 31,					
	2000			1999		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Interest income	\$ 1,330	\$ 1,920	\$ 590	\$ -	\$ 1,330	\$ 1,330
Other revenue	-	-	-	1,300	-	(1,300)
Total Receipts	1,330	1,920	590	1,300	1,330	30
DISBURSEMENTS						
Law library	1,544	1,609	(65)	1,300	1,466	(166)
Total Disbursements	1,544	1,609	(65)	1,300	1,466	(166)
RECEIPTS OVER (UNDER) DISBURSEMENTS	(214)	311	525	-	(136)	(136)
CASH, JANUARY 1	214	214	-	350	350	-
CASH, DECEMBER 31	\$ -	\$ 525	\$ 525	\$ 350	214	\$ (136)

The accompanying Notes to the Financial Statements are an integral part of these statements.

Exhibit O

SCHUYLER COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
CIRCUIT CLERK INTEREST FUND

	Year Ended December 31,					
	2000			1999		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Interest income	\$ 1,000	\$ 1,204	\$ 204	\$ 550	\$ 1,390	\$ 840
Prior year adjustment increasing receipts	-	-	-	-	113	113
Total Receipts	1,000	1,204	204	550	1,503	953
DISBURSEMENTS						
Circuit clerk interest	4,403	2,129	2,274	2,800	383	2,417
Total Disbursements	4,403	2,129	2,274	2,800	383	2,417
RECEIPTS OVER (UNDER) DISBURSEMENTS	(3,403)	(925)	2,478	(2,250)	1,120	3,370
CASH, JANUARY 1	3,403	3,403	-	2,283	2,283	-
CASH, DECEMBER 31	\$ -	\$ 2,478	\$ 2,478	\$ 33	\$ 3,403	\$ 3,370

The accompanying Notes to the Financial Statements are an integral part of these statements.

Exhibit P

SCHUYLER COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
CIVIL SERVICE FUND

	Year Ended December 31,					
	2000			1999		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Charges for Services	\$ 4,455	\$ 3,863	\$ (592)	\$ 3,360	\$ 4,531	\$ 1,171
Total Receipts	4,455	3,863	(592)	3,360	4,531	1,171
DISBURSEMENTS						
Civil Service Fund	6,941	5,696	1,245	6,293	6,178	115
Total Disbursements	6,941	5,696	1,245	6,293	6,178	115
RECEIPTS OVER (UNDER) DISBURSEMENTS	(2,486)	(1,833)	653	(2,933)	(1,647)	1,286
CASH, JANUARY 1	2,486	2,486	-	4,133	4,133	-
CASH, DECEMBER 31	\$ -	\$ 653	\$ 653	\$ 1,200	2,486	\$ 1,286

The accompanying Notes to the Financial Statements are an integral part of these statements.

Exhibit Q

SCHUYLER COUNTY, MISSOURI

COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
SURPLUS LAND FUND

	Year Ended December 31,					
	2000			1999		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ 721	\$ 721
Interest income	-	45	45	-	-	-
Total Receipts	-	45	45	-	721	721
DISBURSEMENTS						
Surplus land	721	-	721	-	-	-
Total Disbursements	721	-	721	-	-	-
RECEIPTS OVER (UNDER) DISBURSEMENTS	(721)	45	766	-	721	721
CASH, JANUARY 1	721	721	-	-	-	-
CASH, DECEMBER 31	\$ -	\$ 766	\$ 766	\$ -	\$ 721	\$ 721

The accompanying Notes to the Financial Statements are an integral part of these statements.

Exhibit R

SCHUYLER COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
DOMESTIC VIOLENCE FUND

	Year Ended December 31,					
	2000			1999		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Fees	\$ 100	\$ 190	\$ 90	\$ -	\$ 15	\$ 15
Total Receipts	100	190	90	-	15	15
DISBURSEMENTS						
Domestic violence	115	-	115	-	-	-
Total Disbursements	115	-	115	-	-	-
RECEIPTS OVER (UNDER) DISBURSEMENTS	(15)	190	205	-	15	15
CASH, JANUARY 1	15	15	-	-	-	-
CASH, DECEMBER 31	\$ -	\$ 205	\$ 205	\$ -	\$ 15	\$ 15

The accompanying Notes to the Financial Statements are an integral part of these statements.

Exhibit S
SCHUYLER COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
ASSOCIATE JUDGE INTEREST FUND

	Year Ended December 31,					
	2000			1999		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Interest income	\$ 245	\$ 247	\$ 2	\$ 400	\$ 246	\$ (154)
Prior period adjustment to receipts	-	-	-	-	3	3
Total Receipts	245	247	2	400	249	(151)
DISBURSEMENTS						
Associate Judge	1,117	106	1,011	1,200	219	981
Total Disbursements	1,117	106	1,011	1,200	219	981
RECEIPTS OVER (UNDER) DISBURSEMENTS	(872)	141	1,013	(800)	30	830
CASH, JANUARY 1	872	872	-	842	842	-
CASH, DECEMBER 31	\$ -	\$ 1,013	\$ 1,013	\$ 42	\$ 872	\$ 830

The accompanying Notes to the Financial Statements are an integral part of these statements.

Exhibit T

SCHUYLER COUNTY, MISSOURI
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
DRUG AND CRIME FUND

	Year Ended December 31,		
	1999		
	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS			
Interest income	\$ -	\$ -	\$ -
Total Receipts	-	-	-
DISBURSEMENTS			
Cash Crop Drug Training	224	224	-
Adjustment	153	153	-
Total Disbursements	377	377	-
RECEIPTS OVER (UNDER) DISBURSEMENTS	(377)	(377)	-
CASH, JANUARY 1	377	377	-
CASH, DECEMBER 31	\$ -	-	\$ -

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit U

SCHUYLER COUNTY, MISSOURI
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
SCHUYLER COUNTY LAW FUND

	Year Ended December 31,		
	1999		
	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS			
Charge for services	\$ -	\$ -	\$ -
Total Receipts	-	-	-
DISBURSEMENTS			
Task Force	3,254	3,254	-
Total Disbursements	3,254	3,254	-
RECEIPTS OVER (UNDER) DISBURSEMENTS	(3,254)	(3,254)	-
CASH, JANUARY 1	3,254	3,254	-
CASH, DECEMBER 31	\$ -	\$ -	\$ -

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit V

SCHUYLER COUNTY, MISSOURI
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
UNCLAIMED FEES FUND

	Year Ended December 31,		
	2000		
	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS			
Other Revenues	\$ -	\$ 39	\$ 39
Adjustment	-	110	(110)
Total Receipts	-	149	(71)
DISBURSEMENTS			
Unclaimed fees	111	-	111
Total Disbursements	111	-	111
RECEIPTS OVER (UNDER) DISBURSEMENTS	(111)	149	40
CASH, JANUARY 1	-	-	-
CASH, DECEMBER 31	\$ (111)	\$ 149	\$ 40

The accompanying Notes to the Financial Statements are an integral part of this statement.

SCHUYLER COUNTY, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEARS ENDING DECEMBER 31, 2000 AND 1999

1. Summary of Significant Accounting Policies

A. Reporting Entity Basis of Presentation

The accompanying special-purpose financial statements present the receipts, disbursements, and changes in cash of various funds of Schuyler County, Missouri (County), and comparisons of such information for various funds of the County. The funds presented are established under statutory or administrative authority, and their operations are under the control of the County Commission, an elected county official, or the Health Department Board. The General Revenue Fund is the County's general operating fund, accounting for all financial resources except those required to be accounted for in another fund. The other funds presented account for financial resources whose use is restricted for specified purposes.

B. Basis of Accounting

The financial statements are prepared on the cash basis of accounting; accordingly, amounts are recognized when received or disbursed in cash. This basis of accounting differs from generally accepted accounting principles, which require revenues to be recognized when they become available and measurable or when they are earned and expenditures or expenses to be recognized when the related liabilities are incurred.

C. Budgets and Budgetary Practices

The County Commission and other applicable boards are responsible for the preparation and approval of budgets for various county funds in accordance with Sections 50.525 through 50.745, RSMo 1994 and RSMo Cumulative Supp. 1999, the county budget law. These budgets are adopted on the cash basis of accounting.

Although adoption of a formal budget is required by law, the County did not adopt formal budgets for the following funds:

<u>Fund</u>	<u>Years Ended December 31,</u>
Surplus Land Fund	1999
Domestic Violence Fund	1999
Drug and Crime Fund	2000

D. Published Financial Statements

Under Sections 50.800 and 50.810, RSMo 1994, the County Commission is responsible for preparing and publishing in a local newspaper a detailed annual financial statement for the County. The financial statement is required to show receipts or revenues, disbursements or expenditures, and beginning and ending balances for each fund.

However, the County's published financial statements did not include the following funds:

<u>Fund</u>	<u>Years Ended December 31,</u>
Health Department Fund	2000, 1999
Associate Judge Interest Fund	1999

SCHUYLER COUNTY, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
AS OF AND FOR THE YEARS ENDING DECEMBER 31, 2000 AND 1999

2. Cash

Section 110.270, RSMo 1994, based on Article IV, Section 15, Missouri Constitution, authorizes counties to place their funds, either outright or by repurchase agreement, in U.S. Treasury and agency obligations. In addition, Section 30.950, RSMo Cumulative Supp. 1999, requires political subdivisions with authority to invest in instruments other than depository accounts at financial institutions to adopt a written investment policy. Among other things, the policy is to commit a political subdivision to the principles of safety, liquidity, and yield (in that order) when managing public funds and to prohibit purchase of derivatives (either directly or through repurchase agreements), use of leveraging (through either reverse repurchase agreements or other methods), and use of public funds for speculation. The County has not adopted such a policy.

In accordance with Statement No. 3 of the Governmental Accounting Standards Board, *Deposits with Financial Institutions, Investments (Including Repurchase Agreements), and Reverse Repurchase Agreements*, disclosures are provided below regarding the risk of potential loss of cash deposits. For the purpose of the disclosures, deposits with financial institutions are demand, time, and savings accounts, including certificates of deposit and negotiable order of withdrawal accounts, in banks, savings institutions, and credit unions.

The financial statements do not include the cash balances of the County Collector, who collects and distributes property taxes as an agent for various local governments.

The County's and Health Department's deposits at December 31, 2000 and 1999, were entirely covered by federal depository insurance or by collateral securities held by the Department's or Health Department's custodial banks, respectively, in the Department's or Health Department's name.

Supplementary Schedules

Schedule

SCHUYLER COUNTY, MISSOURI
SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

Federal CFDA Number	Federal Grantor/Pass-Through Grantor/Program Title	Pass-Through Entity Identifying Number	Federal Expenditures Year Ended December 31,	
			2000	1999
U.S. DEPARTMENT OF AGRICULTURE				
Passed through state:				
10.557	Department of Health - Special supplemental Nutrition Program for women, Infants, and Children	ERF-0451-199W	\$ 14,293	\$ 16,192
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
Passed through state:				
14.228	Department of Economic Development - Community Development Block Grants/State's Program	93-DR-70	2,730	166,971
14.231	Department of Social Services - Emergency Shelter Grants Program	ERO-164-0312 ERO-164-376	6,800	5,945
	Program total		9,530	172,916
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Passed through state:				
93.197	Department of Health - Childhood Lead Poisoning Prevention Projects - State and Community-Based Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children	ERO-146-0199CLPP	1,940	
93.268	Immunization Grants	N/A		3,328
93.575	Child Care and Development Block Grant	N/A	3,840	29,168
93.919	Cooperative Agreements for State-Based	N/A	70	
93.991	Preventive Health and Health Services Block Grant	ERO-146-9199C		6,000
93.994	Maternal and Child Health Services	ERF-S146-1199C ERO-146-9199MCH ERF-146-0199M	57,386 11,518	28,963
	Program total		74,754	67,459
U.S. DEPARTMENT OF TRANSPORTATION				
Passed through state:				
20.600	Highway and Transportation Commission - State and Community Highway Safety	N/A	1,000	
20.205	Off-System Bridge Replacement and Rehabilitation Program	N/A		204,162
	Program total		1,000	204,162
	Total Expenditures of Federal Awards		\$ 99,577	\$ 460,729

The accompanying Notes to the Schedules of Expenditures of Federal Awards are an integral part of these schedules.

Notes to the Supplementary Schedules

SCHUYLER COUNTY, MISSOURI
NOTES TO THE SUPPLEMENTARY SCHEDULE
AS OF AND FOR THE YEARS ENDING DECEMBER 31, 2000 AND 1999

1. Summary of Significant Accounting Policies

A. Purpose of Schedules and Reporting Entity

The accompanying Schedules of Expenditures of Federal Awards have been prepared to comply with the requirements of OMB Circular A-133. This circular requires a schedule that provides total federal awards expended for each federal program and the Catalog of Federal Domestic Assistance (CFDA) number or other identifying number when the CFDA information is not available.

The Schedules of Expenditures of Federal Awards include all federal awards administered by Schuyler County, Missouri.

B. Basis of Presentation

OMB Circular A-133 includes these definitions, which govern the contents of the schedule:

Federal financial assistance means assistance that non-Federal entities receive or administer in the form of grants, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, insurance food commodities, direct appropriations, and other assistance, but does not include amounts received as reimbursement for services rendered to individuals.

Federal award means Federal financial assistance and Federal cost-reimbursement contracts that non-Federal entities receive directly from Federal awarding agencies or indirectly from pass-through entities. It does not include procurement contracts, under grants or contracts, used to buy goods or services from vendors.

C. Basis of Accounting

The Schedules of Expenditures of Federal Awards are presented on the cash basis of accounting, which recognizes amounts only when disbursed in cash.

2. Subrecipients

The County provided no federal awards to subrecipients during the years ended December 31, 2000 and 1999.

FEDERAL AWARDS-
SINGLE AUDIT SECTION

Independent Auditors' Report

ARTHUR WHITE & ASSOCIATES, L.L.C.

CERTIFIED PUBLIC ACCOUNTANTS

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INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

May 15, 2001

Missouri State Auditor's Office
Jefferson City, Missouri

Compliance

We have audited the compliance of Schuyler County, Missouri (County), with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to its major federal programs for the year ended December 31, 1999. The County's major federal programs are identified in the summary of auditors' results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

We conducted our audit of compliance in accordance with generally accepted auditing standards; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the County's compliance with those requirements.

Internal Control Over Compliance

The management of Schuyler County, Missouri, is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on the internal control over compliance in accordance with OMB Circular A-133.

This report is intended for the information of the management of Schuyler County, Missouri; the Missouri State Auditor's office; federal awarding agencies and pass-through entities; and other applicable government officials, and is not intended to be and should not be used by anyone other than these specified parties.

Original Signed by Auditor

ARTHUR WHITE & ASSOCIATES, L.L.C.

Schedule

SCHUYLER COUNTY, MISSOURI
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(INCLUDING MANAGEMENT'S PLAN FOR CORRECTIVE ACTION)
YEARS ENDED DECEMBER 31, 2000 AND 1999

Section I - Summary of Auditors' Results

Financial Statements

Type of auditors' report issued:	Qualified	
Internal control over financial reporting:		
Material weakness identified?	_____ yes	<u> X </u> no
Reportable condition identified that is not considered to be a Material weakness?	_____ yes	<u> X </u> no
Noncompliance material to the financial statements noted?	<u> X </u> yes	_____ no

Federal Awards

Internal control over major programs:		
Material weakness identified?	_____ yes	<u> X </u> no
Reportable condition identified that is not considered to be a Material weakness?	_____ yes	<u> X </u> no
Type of auditors' report issued on compliance for major programs:	Unqualified	
Any audit findings disclosed that are required to be reported in accordance with Section .510(a) of OMB Circular A-133?	_____ yes	<u> X </u> no

Identification of major programs:

<u>CFDA or Other Identifying Number</u>	<u>Program Title</u>
14.228	Community Development Block Grants/State's Program
20.205	Off-System Bridge Replacement and Rehabilitative Program

Dollar threshold used to distinguish between Type A and Type B programs:	<u>\$300,000</u>
Auditee qualified as a low-risk auditee?	_____ yes <u> X </u> no

SCHUYLER COUNTY, MISSOURI
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
(INCLUDING MANAGEMENT'S PLAN FOR CORRECTIVE ACTION)
YEARS ENDED DECEMBER 31, 2000 AND 1999

Section II - Financial Statement Findings

This section includes no audit findings that *Government Auditing Standards* requires to be reported for an audit of financial statements.

FINDINGS

- 00 – 1 Condition: Following are the calculations of the property tax rollback and sales tax collections for the two years ended December 31, 2000, and excess property taxes of prior years:

	<u>Year Ended December 31,</u>	
	<u>2000</u>	<u>1999</u>
Actual Sales Tax Revenues	\$ 126,521	\$ 124,429
Required percentage of reduction	<u>50%</u>	<u>50%</u>
Required property tax revenue reduction	<u>63,260</u>	<u>62,214</u>
Assessed valuation	33,544,995	32,410,804
General Revenue Fund tax levy reduction (per \$100 assessed valuation)	<u>21%</u>	<u>21%</u>
Actual property tax revenue reduction	<u>70,444</u>	<u>68,063</u>
Excess property tax revenues Collected	(7,184)	(5,849)
Excess property tax revenues Collection from prior years	<u>60,620</u>	<u>66,469</u>
Excess through December 31,	<u>\$ 53,436</u>	<u>\$ 60,620</u>

Criteria: In 1987, voters authorized a ½ cent county sales tax with a ballot restriction under the provisions of Section 67.505 RSMo 1994, that provided the county would annually reduce its property tax levy by 50 percent of the total amount of sales tax collected.

Effect: As noted in the State's previous auditors' report, the county has not reduced its property tax sufficiently, according to the terms of the ballot.

Recommendation: We recommend that additional reductions will need to be made in future years to offset the balance of prior years' excess property tax revenue collections.

Auditee's Response: We have reduced the excess property taxes collected by over \$13,000 during the audit period and will continue to try to reduce the remaining excess balance in the future, depending on the county's current financial condition.

Section III - Federal Award Findings and Questioned Costs

This section includes no audit findings that Section .510(a) of OMB Circular A-133 requires to be reported for an audit of federal awards.

Follow-Up on Prior Audit Findings for an
Audit of Financial Statements Performed in Accordance
With *Government Auditing Standards*

SCHUYLER COUNTY, MISSOURI
FOLLOW-UP ON PRIOR AUDIT FINDINGS FOR AN
AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH *GOVERNMENT AUDITING STANDARDS*

In accordance with *Government Auditing Standards*, this section reports the auditor's follow-up on action taken by Schuyler County, Missouri, on the applicable findings in the State Auditor's prior audit report issued for the two years ended December 31, 1998.

1. County Sales Tax

Schuyler County, Missouri did not sufficiently reduce its general property tax levy to fully comply with the County Sales Tax Act. As of December 31, 1998, property tax revenues collected were \$66,469 in excess of allowable amounts.

Recommendations:

The State Auditor recommended that the County Commission ensure appropriate adjustments are made to the levy to reflect excess property taxes collected in prior years.

Status:

The County has not reduced its general property tax levy to fully comply with the County Sales Tax Act. The amount of the excess property tax revenues collected was reduced by \$13,033 during the two years ended December 31, 2000. As of December 31, 2000, property tax revenues collected were \$53,436 in excess of allowable amounts. See Finding 00-1 on page 32.

Summary Schedule of Prior Audit Findings
in Accordance with OMB Circular A-133

SCHUYLER COUNTY, MISSOURI
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
IN ACCORDANCE WITH OMB CIRCULAR A-133

Section .315 of OMB Circular A-133 requires the auditee to prepare a Summary Schedule of Prior Audit Findings to report the status of all findings that are relative to federal awards and included in the prior audit report's Schedule of Findings and Questioned Costs. The summary schedule also must include findings reported in the prior audit's Summary Schedule of Prior Audit Findings, except those listed as corrected, no longer valid, or not warranting further action.

Section .500(e) of OMB Circular A-133 requires the auditor to follow up on these prior audit findings; to perform procedures to assess the reasonableness of the Summary Schedule of Prior Audit Findings; and to report, as a current year finding, when the auditor concludes that the schedule materially misrepresents the status of any prior findings.

The prior audit report issued for the two years ended December 31, 2000 and 1999 included no audit findings that Section .510(a) of OMB Circular A-133 requires to be reported for an audit of federal awards.